

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 12TH NOVEMBER 2007 / 21ST KARTHIKA 1929

W.A.No.2653 of 2007

AGAINST THE JUDGEMENT IN W.P.(C).NO.30075/2007 DATED 18/10/2007
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APPELLANT: WRIT PETITIONER:-

K. BASHEER,
S/O. MARAIKKAR,
AGED 35 YEARS,
KODIYIL HOUSE,
P.O. ANAKKARA,
KUMBIDI,
PALAKKAD DISTRICT.

BY ADV. SRI.SHOBY K.FRANCIS

RESPONDENTS: RESPONDENT:

1. JOINT REGIONAL TRANSPORT OFFICER,
SUB REGIONAL TRANSPORT OFFICE,
PATTAMBI,
PALAKKAD DISTRICT.
2. DEPUTY TRANSPORT COMMISSIONER,
THRISSUR.

BY SPECIAL GOVERNMENT PLEADER SRI.VINOD CHANDRAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION
ON 12/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

H.L.Dattu,C.J. & K.M.Joseph,J.

W.A.No.2653 of 2007

Dated, this the 12th day of November, 2007

JUDGMENT

H.L.Dattu,C.J.

Challenging the correctness or otherwise of the orders passed by the learned Single Judge in W.P.(C).No.30075 of 2007 dated 18th October, 2007, the petitioner in the writ petition has presented this Writ Appeal.

(2) By the impugned order, the learned Single Judge has rejected the writ petition.

(3) What was questioned by the petitioner in the writ petition was a demand notice issued by the Joint Regional Transport Officer, Pattambi dated 10.09.2007 inter-alia directing the petitioner to pay the difference of tax for the period from 6.2.2007 to 31.12.2022.

(4) In our opinion, if for any reason the petitioner is aggrieved by the demand notice, he should have questioned the same before the first appellate authority as provided under Section 23 of the Kerala Motor Vehicles Taxation Act, 1976 ("Act" for short). In our view, the appeal remedy provided under the Act is not only efficacious, but also an effective remedy. Without exhausting that remedy, the petitioner could not have questioned the correctness or otherwise of the demand notice issued by the Joint Regional Transport Officer in a writ petition.

(5) In that view of the matter, without going into the merits or demerits of the contentions raised by the appellant, the Writ Appeal is disposed of reserving liberty to the appellant, if he so desires, to question the correctness or otherwise of the demand notice issued by the Joint Regional Transport Officer dated 10.09.2007 before the first appellate authority within

fifteen days time from today. If such an appeal is filed within the time granted by this Court, the first appellate authority shall dispose of the same in accordance with law without being influenced by the observations made by the learned Single Judge while disposing of the writ petition.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.M.Joseph
Judge

vku/-